

KENTUCKY FRONTIER GAS, LLC

P O BOX 408

PRESTONSBURG, KY 41653

September 15, 2016

RECEIVED

SEP 19 2016

Public Service  
Commission

Ky Public Service Commission

Jeff Derouen, Exe Dir

P O Box 615

Frankfort, Ky 40602

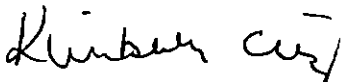
Dear Mr. Derouen,

Enclosed you will find the Public Gas Purchase Journal Entry as required in Case No. 2015-00299 for Ky Frontier Gas.

We do apologize for the delay in filing the journal entry, due to the fact that we did not receive our information from GNI until months later after the purchase.

If you have any questions, let us know.

Sincerely,



Kimberly Crisp

Accountant

Ky Frontier Gas

(606) 618-0881

Kimberly Crisp is a duly licensed accountant in the State of Kentucky. She is a member of the Kentucky Society of Certified Public Accountants and the American Institute of Certified Public Accountants. She has been a member of the Kentucky Society of Certified Public Accountants since 1998 and the American Institute of Certified Public Accountants since 2000. She is also a member of the Kentucky Society of Accountants and the American Society of Accountants. She has been a member of the Kentucky Society of Accountants since 1998 and the American Society of Accountants since 2000. She is also a member of the Kentucky Society of Accountants and the American Society of Accountants. She has been a member of the Kentucky Society of Accountants since 1998 and the American Society of Accountants since 2000.

ENCLOSURE

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10/11/16 10:00 AM

Property Plant & Equipment*	1,829,687.00	-
Inventory	30,472.00	-
Unrecovered Gas Cost	39,841.00	-
Due from PGC	148,480.00	-
Liabilities - Security Deposits	-	99,625.00
Liabilities - Customer Deposits	-	48,855.00
Cash	-	1,900,000.00

\* Detail of Property Plant & Equip:

SQUEEZE TOOL	232
INDEXES	1,010
FUSION MACHINE	269
EQUIPMENT	4,572
BACKHOE	12,103
EQUIPMENT	822
MISC EQUIPMENT	2,093
PIPELINE LOCATOR	536
FUSION HEATERS	94
SUPPLIES	309
PIPE CUTTER	263
SOFTWARE	2,623
PROPANE TANK/PUMP	15,761
PIPE CUTTER 5301PD COMPLETE 38	2,641
Excavator, Model U55R3AP	33,215
Track Loader, Pallet Fork, Auger	31,230
Boring Mole	3,456
<b>TOTAL EQUIPMENT</b>	<b>111,229</b>
METERS - TOTAL	175,118
<b>TOTAL METERS</b>	<b>175,118</b>
FILE CABINET	73
FILE CABINET	175
OFFICE FIXTURES	739
Office Furniture/Equip	2,430
Dell Laptop w/MS-Office Stand	831
<b>TOTAL OFFICE</b>	<b>4,248</b>
PIPELINES - TOTAL	1,350,264
<b>TOTAL PIPELINES</b>	<b>1,350,264</b>
REGULATORS - TOTAL	31,583
<b>TOTAL REGULATORS</b>	<b>31,583</b>
Sign for Jackson Building	2,028

<b>TOTAL SIGNS</b>	<b>2,028</b>
Public Bldg Improvements	34,497
Gas Furnace - Central Air Unit	3,327
Chain Link Fence	7,254
Painting of Public Gas	1,120
Building Shelves inside Public	1,166
<b>TOTAL BLDG IMPR</b>	<b>47,364</b>
Sure-Lock All Pro HPN 101344-0	2,332
GMI 6-500 HPN 100227-0	1,555
Odorator HPN 0705637-0	1,705
Flame Pack Model 400	2,187
Itron FC300SR Handheld/Cradle	2,856
Sure Lock All Pro Line Locator	2,335
<b>TOTAL TOOLS</b>	<b>12,970</b>
2012 Ford F-150 T-Russo	19,280
2012 C-Trail 16-12	1,695
2012 Ford F550 Dump Truck	28,330
2006 Ford F3D DRW Super Duty	7,140
Jeep Wrangler	15,190
Trailer, 2013 Gator Made Flatb	5,686
Pipe trailer built by Big Oats	1,914
2013 Nissan Frontier S	15,648
<b>TOTAL VEHICLES</b>	<b>94,883</b>
<b>TOTAL PROPERTY PLANT &amp; EQUIP</b>	<b>1,829,687.00</b>